

Property Tax Guide for Wisconsin Mobile Home Owners



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PREFACE

The questions and answers in this booklet provide information about mobile home property assessment and taxation in Wisconsin. The narrative provides general information and does not deal with legal details. Should you want additional information about your assessment, please contact your local assessor.

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DEFINITION OF TERMS

Arm's-Length Sale:	A sale between two parties, neither of whom is related to or under abnormal pressure from the other.
Assessed Value:	The dollar amount assigned to taxable real and personal property by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (See <i>Equalized value</i> for fairness between municipalities).
Assessment Level:	The relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality—town, village or city. For example, if the assessed value of all the property subject to property tax in the municipality is \$2,700,000 and the equalized value (with no prior year corrections) in the municipality is \$3,000,000 then the “assessment level” is said to be 90% ($\$2,700,000 \div \$3,000,000 = .90$ or 90%).
Assessment Ratio:	<p>The relationship between the assessed value and the statutory valuation standard (fair market value for most property, use value for agricultural land, and 50% of full value for agricultural forest and undeveloped lands). For example, if the assessment of a parcel which sold for \$150,000 (fair market value) was \$140,000, the assessment ratio is said to be 93% (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel.</p> $\text{Assessment Ratio} = \frac{\text{Assessed Value}}{\text{Market Value}} = \frac{\$140,000}{\$150,000} = 93\%$
Equalized Value:	The estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by the Department of Revenue on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agricultural income) and agricultural forest and undeveloped lands, which are based on 50% of their full value.
Full Value:	(1) The value reflected as fair market value when used in reference to the valuation of real property under s 70.32(1) WI Stats (this does not include agricultural property defined in s 70.32 (2)1. WI Stats). (2) The same as equalized value, however is often used when referring to the value of school and special districts.
Levy:	The amount of property taxes imposed by a taxing unit.
Market Value:	The dollar amount for which a property would be sold by a willing seller to a willing buyer under normal market conditions. (see also, <i>fair market value</i>)
Reassessment:	This is the <i>redoing of the existing assessment roll</i> because of substantial inequities. All the property of the district is viewed, valued, and placed in the new assessment roll, which is then substituted for the original roll.
Revaluation:	This is the <i>determination of new values for an upcoming assessment year</i> . The previous year's assessment roll is not affected. The term is often used in conjunction with §70.055 of the Wisconsin Statutes where expert help can be hired to work with the assessor in revaluing the district.
Tax Rate:	The ratio of the property tax levy to the base. The tax rate is determined by dividing the amount of the tax levy by either the total assessed value or the equalized value of the tax district. It is often expressed in terms of dollars per thousand. It is synonymous with the term <i>levy rate</i> .
Taxation District:	A city, village, or town. If a city or village lies in more than one county, that portion of the city or village which lies within each county.
Taxing Jurisdiction:	Any entity authorized by law to levy taxes on general property that is located within its boundaries. (see s. 74.01(7), WI Stats). In addition to towns, villages, and cities, this includes school districts, sewerage districts, and lake rehabilitation districts, for example.

INTRODUCTION

What is “General Property?”

“General Property” is defined by statute as including all taxable “real” and “personal” property except that which is taxed under special provisions, such as low-grade iron ore, utility, Forest Crop, Woodland Tax, and Managed Forest property.

The terms “real property,” “real estate,” and “land” include the land and all buildings, improvements, fixtures, and rights and privileges connected with the land.

The term “personal property” includes all goods, wares, merchandise, chattels, and effects of any nature or description having any marketable value and not included in the term “real property.”

Under general property tax law all property as defined above is taxable unless expressly exempted by the legislature.

Because Mobile Homes can be assessed either as Real Estate or Personal Property, subject to a parking fee, or exempt fundamental concepts of property taxation will be explained before focusing on Mobile Homes.

What are the components of the general property tax?

There are two basic components in any tax: the base and the rate. By multiplying the base times the rate, the amount of tax is determined.

In the property tax, the base is the value of all taxable property in the district. The clerk calculates the rate after the governing body of the town, village, or city determines how much money must be raised from the property tax. In Wisconsin the town, village, or city treasurer collects property taxes not only for its own purposes, but also for the school, the county and the state.

Who determines the assessed value of the taxable property?

The assessor of each taxation district determines the assessed value of all taxable property, with the exception of manufacturing property. The Department of Revenue makes the annual assessment of all manufacturing property in the state.

ASSESSMENT PROCESS

What is an assessment and what is its purpose?

An assessment is the value placed upon your property by the assessor. This value determines what portion of the local property tax levy will be borne by your property.

What Is Meant by Assessment Classification?

Wisconsin law requires the assessor to classify land on the basis of use. Sometimes this involves a judgment of the predominant use. Effective January 1, 2004 Wisconsin Act 33 renamed the swamp and waste class of property to undeveloped and created the agricultural forest class of property. The eight statutory classifications for real property are now: (1) residential, (2) commercial, (3) manufacturing, (4) agricultural, (5) undeveloped, (5m) agricultural forest, (6) productive forest land, and (7) other. Classification is important since it affects the assessed value of land classified as agricultural, undeveloped, and agricultural forest.

How are Assessments Made for Property Classified as Residential, Commercial, Manufacturing, Productive Forest, and “Other”?

Residential, commercial, manufacturing, productive forest land, and “other” should be assessed based on the amount that a typical purchaser would pay for the property under ordinary circumstances. Assessments should be uniform “at the full value which could ordinarily be obtained therefore at private sale” (sec. 70.32 of the Wisconsin Statutes).

How are Assessments Made for Personal Property?

Section 70.34, Stats., requires that “All articles of personal property shall, as far as practicable, be valued by the assessor upon actual view at their true cash value.” Numerous court decisions have held “true cash value” to have the same meaning as “market value”.

Who makes the assessment?

The assessor of manufacturing property is the Department of Revenue. For all other property (residential, agricultural, etc.) the assessor is appointed or elected at the local level. When the assessor has completed the assessments, the

assessor's affidavit is signed and attached to the assessment roll as required by law. Both are then turned over to the Board of Review.

Can the assessment on my property be raised even if the assessor has never been inside the mobile home?

An interior inspection will result in a better quality assessment and is the recommended practice. However, it is not always possible to do this. The law requires that property be valued from actual view or from the best information that can be practicably obtained.

It is also important to remember that Wisconsin has an annual assessment. This means that each year's assessment is a "new" assessment. The assessor is not obligated to keep the same assessment year after year but rather has a duty to keep all property at market value. Therefore, the assessor may increase your assessment because of building permits or sales activity even though an actual inspection of the property has not been made.

Will I be notified if there is a change in my assessment?

According to Section 70.365 of the Wisconsin Statutes, whenever an assessor changes the total assessment of any real property or any improvements taxed as personal property under Section 77.84(1) by any amount, the owner must be notified. However, failure to receive a notice does not affect the validity of the changed assessment. The notice must be in writing and mailed at least 15 days prior to the Board of Review meeting (or meeting of the Board of Assessors if one exists). The notice contains the amount of the changed assessment and the time, date, and place of the local Board of Review (or Board of Assessors) meeting. The notice must include information notifying the owner of the procedures to be used to object to the assessment. The notice requirement does not apply to personal property assessed under Chapter 70.

How can I find out about my assessment?

Each property is described in books called assessment rolls that are open for examination at the office of the clerk or the assessor during regular office hours. In many districts each property is identified by a parcel number that also appears on your tax bill. Your name should also appear on the assessment roll opposite the legal description of your property. Properties other than your own may be

viewed as well. Personal Property rolls are generally kept in alphabetical order by name of the owner.

Can property be assessed higher or lower than market value?

Wisconsin law recognizes the difficulties in maintaining annual market value assessments and therefore requires each municipality to assess all property within 10 percent of market value once every five years. If the municipality does not comply, the law requires the assessor to attend a Department of Revenue training session and after seven consecutive years of non-compliance requires the Department to order a state supervised assessment.

Since 1992, Wisconsin law required each municipality to assess each major class of property within 10 percent of the corresponding equalized value of the same class once every five years. Requiring municipalities to assess at or near market value makes it easier for taxpayers to determine whether their assessments are equitable.

MOBILE HOME ASSESSMENT

Overview

Wisconsin Statutes provide mobile homes may be classified for assessment and taxation purposes as real or personal property, may be subject to a monthly mobile home parking fee or may be exempt from parking fees and property tax.

A March 2002 Wisconsin Supreme Court Case, Ahrens Etal vs. the Town of Fulton, case number 99-2466, validated mobile home assessment practices while providing statutory interpretation, including clarification of the phrase "set upon a foundation" (70.043).

The following is an overview of mobile home assessment in Wisconsin with excerpts from Ahrens Etal vs. the Town of Fulton.

What is a "mobile home?"

For purposes of property taxation in Wisconsin, a "mobile home" is defined by Wisconsin Statutes (66.0435) as:

"that which is, or was as originally constructed, designed to be transported by any motor vehicle upon a public highway and designed, equipped and used primarily for sleeping, eating and living quarters, or is intended to be so used; and *includes* any additions, attachments, annexes, foundations and appurtenances."

Are mobile homes real or personal property?

A mobile home can be classified as real or personal property. The conditions required for a mobile home to be classified as an improvement to *real property* (70.043(1)) are:

- it is connected to utilities *and*,
- it is on a foundation upon land owned by the mobile home owner.

The conditions required for a mobile home to be classified as *personal property* (70.043(2)) are:

- if someone other than the mobile home owner owns the land upon which the mobile home is located *or*,
- if the mobile home is not set upon a foundation *or* connected to utilities.

Are any mobile homes exempt from property tax?

Some mobile homes are exempt from property tax. Wisconsin Statute (70.111(19)) exempts *camping trailers* and certain *recreational mobile homes* from personal property taxation.

What are “camping trailers” and “recreational mobile homes?”

The Statutes (70.111(19)(a)) define camping trailers by reference to statutory vehicles (340.01(6m)) as “a vehicle with a *collapsible or folding structure* designed for human habitation and towed upon a highway by a motor vehicle.”

“*Recreational mobile homes*”, on the other hand, are defined (70.111(19)(b)) as units meeting the requirements of a mobile home (66.0435) “that are *no larger than 400 square feet* and that are used primarily as *temporary living quarters* for recreational, camping, travel or seasonal purposes.”

If a mobile home is on the owner’s land and is connected to a well and septic tank and supported by cement blocks, can the assessor classify the mobile home as real estate?

If a mobile home is to be assessed as an improvement to real property, it must be “*set upon a foundation*.” The Statute (70.043(1)) states that a mobile home is defined as “*set upon a foundation* if it is off its wheels and is set upon some other support.” The assessor has the authority to determine if the cement blocks supporting the trailer meet this definition of “foundation.”

In Ahrens Etal vs. the Town of Fulton, the Supreme Court held “... a mobile home is ‘set upon a foundation’ when the home is resting for more than a temporary time, in whole or in part, on some other means of support than its wheels.”

“In this case, the stipulated facts reveal that 19 of the 20 representative owners have ‘some form of stabilizer under the unit, whether it be concrete blocks, cinder blocks or screw jacks...’ The use of these support mechanisms effectively took some of the weight of the home off its wheels. The remaining mobile home, ..., did not have any stabilizers under it. This mobile home did, however, have additional structures that were caulked to the unit. The additional structures included a 385 square foot screened-in room and a 104 square foot porch. Both structures rest on footings.” The Town argued that, when this addition is considered, the mobile home would not be completely supported by its wheels. The Supreme Court agreed with this interpretation.

Does the fact that the wheels are attached to a mobile home make it exempt?

No. Attached wheels are not the sole criterion for exemption. First, to be entitled to an exemption, the mobile home must be classified as *personal property* (70.043(2)). Secondly, the unit must meet the definition of a “recreational” mobile home found in the Statutes.

How should the assessor measure a mobile home to determine if it qualifies for exemption?

The total square footage (rounded to the nearest square foot) should be calculated using the outside length and width of the mobile home, including the area of any additions and attachments. It is important that only additions and attachments that are clearly attached to the recreational mobile home be included in the calculation of total square footage. The Wisconsin Court of Appeals, affirmed by the Supreme Court, in Ahrens Etal vs. the Town of Fulton, defined how the assessor should determine what is an addition and attachment. The court stated, “It seems clear from the forgoing that any rooms, porches, decks and the like, that are attached in any way to the basic unit are included within the definition of a mobile home.”

The length and width of a mobile home should not include the excess measurements caused by the protrusion of corner caps and end caps as this could influence the exemption determination. Freestanding structures (appurtenances) should *not* be included in

the mobile home area calculation. Garages, sheds, and other freestanding structures (if they are so affixed to the real estate so as to become a part of it) should be assessed as real estate if the mobile home owner owns the land or as personal property if the mobile home owner does not own the land.

Square footage disagreements should first be discussed with the assessor. If you believe the mobile home is exempt, you may file a claim of unlawful tax with the municipality (sec. 74.35, Wis. Stats.). If the municipality rejects the claim, a direct appeal may be made to the Circuit Court of the county in which the property is located.

If the town charges a monthly “parking fee” for a mobile home, is there a property tax in addition to the fee?

No. State Statute (70.112(7)) exempts from property taxation “every mobile home subject to a monthly parking fee.” (66.0435) A municipality may enact an ordinance to collect a mobile home parking fee from all units located within the municipality *except* for mobile homes that are improvements to *real property* as defined in the Statute (70.043(1)) and *recreational mobile homes* and *camping trailers* (70.111(19)) and except for mobile homes located in campgrounds licensed under Statute 254.47 and mobile homes located on land where the principal residence home owner is located (66.0435(9)).

Are recreational motor homes taxed as mobile homes?

No. The Statute (70.112(5)) exempts motor vehicles from property taxation. This statute exempts items such as “Winnebago” motor homes, Ford campers, and other motorized vehicles known as “RV’s.” Licensed vehicles and trailers are not considered mobile homes.

How can someone appeal the property assessment placed on a mobile home?

The mobile home owner may appeal the valuation placed on the mobile home by appearing before the local Board of Review and presenting sworn oral testimony as to its true and correct market value. This applies to a Mobile Home whether it is assessed as Real Estate, Personal Property, or subject to the parking fee.

Can the Board of Review exempt mobile homes?

No. Disputes concerning exemption issues are not heard at the Board of Review. Property owners contesting exemption status may file a claim of unlawful tax with the municipality (74.35). If the municipality rejects the claim, a direct appeal may be made to the Circuit Court of the county in which the property is located.

Are a dealer’s vacant mobile homes displayed for sale on the sales lot taxable?

No. Vacant mobile homes held for sale by a dealer are considered merchant’s stock-in-trade and are exempt (70.111(17)) if the merchant is also the owner of the vacant mobile home.

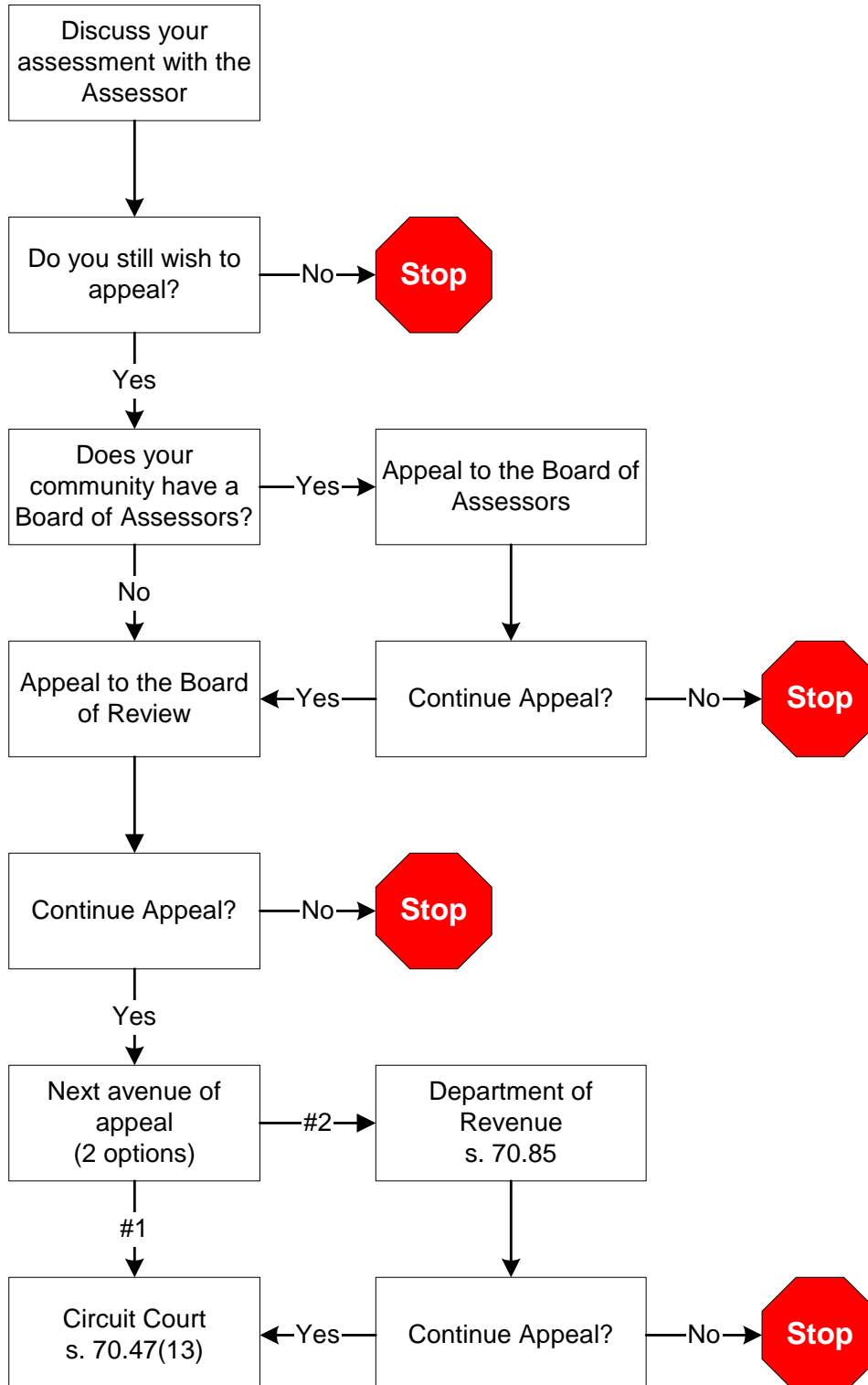
Overview of Mobile Home Property Taxes

Item	Mobile Home per 66.0435	Subject to General Property Tax	Subject to Parking Permit Fees	Comments
Mobile home of any size including additions, on a foundation, connected to utilities, on land owned by unit's owner.	Yes	Yes, as real property	No	Meets definition of mobile home in 66.0435 and real estate in 70.043(1).
Mobile home of any size including additions either still on wheels, and/or not connected to utilities, and/or on land not owned by unit's owner.	Yes	Yes, as personal property unless subject to parking fee	Yes, if located in municipality with 66.0435 parking fee	Meets definition of mobile home in 66.0435 and personal property in 70.043(2). Subject to parking fee if in 66.0435 park; if subject to fee, exempt from personal property tax under 70.112(7).
Recreational mobile home no larger than 400 square feet used as temporary living quarters.	Yes	Exempt under 70.111(19)(b)	No, by 66.0435(3)(c)	Meets definition of mobile home in 66.0435; by size and use exempt from personal property tax under 70.111(19)(b); exempt from parking fee under 66.0435(3)(c).
Camping trailer designed to expand into a tent with built-in space for mattress and other fixtures	No	Exempt under 70.111(19)(b)	No, by 66.0435(3)(c)	"Pop-up" trailer meets definition of camping trailer in 340.01(6m) as trailer with collapsible or folding structure towed on the highway.
Camper body installed or mounted on pick-up truck.	Yes	Exempt under 70.111(19)(b)	No, by 66.0435(3)(c)	Meets definition of mobile home in 66.0435; if under 400 square feet exempt from personal property tax under 70.111(19)(b).
Twin-sections units transported on wheels of dolly and assembled on site.	No	Yes	No	Not a mobile home under 66.0435. Realty if located on land owned by unit's owner; otherwise, treated as personal property as a building on leased land.
Busses or vans	No	Exempt under 70.112(5)	No	Motor vehicle exempt from property tax under 70.112(5)
Vacant Mobile home held for sale by a dealer	No	No	No	Considered merchant's stock under 70.111(17)

Chapter 70, *General Property Taxes*, and Chapter 66, *General Municipality Law*, can be viewed in their entirety at the Legislature's web site - <http://www.legis.state.wi.us/rsb/stats.html>

FLOWCHART OF THE ASSESSMENT APPEAL PROCESS

If you are not satisfied with your assessment, then consider the following assessment appeal process.



A map of Wisconsin showing its 9 counties and 11 congressional districts. The counties are labeled with names and numbers: Douglas 16, Bayfield 04, Iron 26, Ashland 02, Vilas 63, Florence 19, Forest 21, Marinette 38, Burnett 07, Washburn 65, Sawyer 57, Price 50, Oneida 43, Lincoln 35, Langlade 34, Menominee 72, Oconto 42, Door 15, Polk 48, Barron 03, Rusk 54, Taylor 60, St. Croix 55, Dunn 17, Chippewa 09, Clark 10, Marathon 37, Shawano 58, Pierce 47, Eau Claire 18, Pepin 46, Buffalo 06, Trempealeau 61, Jackson 27, Wood 71, Portage 49, Waupaca 68, Outagamie 44, Brown 05, Kewaunee 31, Manitowish 36, Juneau 29, Adams 01, Waushara 69, Winnebago 70, Calumet 08, Sheboygan 59, La Crosse 32, Monroe 41, Marquette 39, Green Lake 24, Fond du Lac 20, Vernon 62, Sauk 56, Columbia 11, Dodge 14, Washington 66, Ozaukee 45, Crawford 12, Richland 52, Dane 13, Jefferson 28, Waukesha 67, Milwaukee 40, Grant 22, Iowa 25, Green 23, Rock 53, Walworth 64, Racine 51, Kenosha 30, and Lafayette 33.

The map also shows the locations of four major bodies of water: Lake Michigan to the east, Lake Winnebago to the south, and Lake Monona and Kegonsa to the west. The four congressional districts are labeled with arrows pointing to their respective areas:

- North Central District 80 (Wausau)**: Located in the north-central part of the state, covering Vilas, Florence, Forest, Marinette, Oneida, Lincoln, Langlade, Menominee, Oconto, Door, and Kewaunee counties.
- Western District 79 (Eau Claire)**: Located in the western part of the state, covering Douglas, Bayfield, Iron, Ashland, Burnett, Washburn, Sawyer, Price, St. Croix, Dunn, Chippewa, Clark, Marathon, Pierce, Eau Claire, Pepin, Buffalo, Trempealeau, Jackson, Wood, Portage, Waupaca, Outagamie, Brown, Kewaunee, Manitowish, Juneau, Adams, Waushara, Winnebago, Calumet, Sheboygan, La Crosse, Monroe, Marquette, Green Lake, Fond du Lac, Vernon, Sauk, Columbia, Dodge, Washington, Ozaukee, Crawford, Richland, Dane, Jefferson, Waukesha, Milwaukee, Grant, Iowa, Green, Rock, Walworth, Racine, Kenosha, and Lafayette counties.
- Lake Michigan District 81 (Green Bay)**: Located in the eastern part of the state, covering Door and Kewaunee counties.
- Lake Winnebago District 75 (Fond du Lac)**: Located in the south-central part of the state, covering Winnebago, Fond du Lac, and Dodge counties.
- Southern District 76 (Madison)**: Located in the southern part of the state, covering Dane, Jefferson, Waukesha, Milwaukee, Grant, Iowa, Green, Rock, Walworth, Racine, Kenosha, and Lafayette counties.
- Southeastern District 77 (Milwaukee)**: Located in the southeastern part of the state, covering Waukesha, Milwaukee, Racine, and Kenosha counties.

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